

OFFICE OF THE STATE AUDITOR

**DEPARTMENT REQUEST
FISCAL YEAR 2016**



TOM SCHWEICH, STATE AUDITOR

DEPARTMENT OVERVIEW PARAGRAPH

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
N/A			

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
NA			

NEW DECISION ITEM

RANK: 2 OF _____

Office of the State Auditor

Budget Unit _____

Division

DI Name: Pay Plan FY15 - Cost to Continue

DI#: 0000014

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	30,312	4,674	5,009	39,995
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	30,312	4,674	5,009	39,995

FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	8,269	1,275	1,366	10,911

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

 New Legislation New Program Fund Switch Federal Mandate Program Expansion Cost to Continue GR Pick-Up Space Request Equipment Replacement Pay Plan Other:

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2015 budget includes appropriation authority for a 1% pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2015 (11 pay periods). The remaining 13 pay periods were unfunded, but the stated intent of the legislature was to provide the funding in FY 16.

NEW DECISION ITEM
RANK: 2 OF _____

Office of the State Auditor	Budget Unit _____																																																												
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DI Name: Pay Plan FY15 - Cost to Continue	DI#: 0000014																																																												
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The appropriated amount for the Fiscal Year 15 pay plan was based on one percent of the core personal service appropriations. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 15 after January 1, 2015. The Fiscal Year 16 requested amount is equivalent to the remaining 13 pay periods in order to provide the core funding necessary for a full fiscal year.</p>																																																													
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>30,312</td> <td>0.0</td> <td>4,674</td> <td>0.0</td> <td>5,009</td> <td>0.0</td> <td>39,995</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>30,312</td> <td>0.0</td> <td>4,674</td> <td>0.0</td> <td>5,009</td> <td>0.0</td> <td>39,995</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Gov Rec GR DOLLARS</th> <th>Gov Rec GR FTE</th> <th>Gov Rec FED DOLLARS</th> <th>Gov Rec FED FTE</th> <th>Gov Rec OTHER DOLLARS</th> <th>Gov Rec OTHER FTE</th> <th>Gov Rec TOTAL DOLLARS</th> <th>Gov Rec TOTAL FTE</th> <th>Gov Rec One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table>		Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	Total PS	30,312	0.0	4,674	0.0	5,009	0.0	39,995	0.0	0	Grand Total	30,312	0.0	4,674	0.0	5,009	0.0	39,995	0.0	0	Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS		Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																			
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Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0																																																				

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit							
Division									
Core -	Office of the State Auditor								
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request									
	GR	Federal	Other	Total		FY 2016 Governor's Recommendation			
PS	5,730,114	866,768	928,790	7,525,672	PS	0	0	0	0
EE	807,859	30,123	34,227	872,209	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	6,537,973	896,891	963,017	8,397,881	Total	0	0	0	0
FTE	137.27	11.00	20.50	168.77	FTE	0.00	0.00	0.00	0.00
Est. Fringe	3,022,635	457,220	489,937	3,969,792	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:		Conservation Comm(0609) Parks Sales Tax(0613)			Other Funds:				
		Soil&Water Sales Tax(0614) Petition Revolving Trust(0648)							
2. CORE DESCRIPTION									
The Office of the State Auditor is required to perform various types of duties:									
- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;									
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;									
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;									
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;									
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;									
- Initiative Petitions: prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;									
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary									
3. PROGRAM LISTING (list programs included in this core funding)									
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.									

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	_____	
Division				
Core -	Office of the State Auditor			
4. FINANCIAL HISTORY				
	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	8,470,103	8,275,567	8,275,567	8,397,881
Less Reverted (All Funds)	(300,000)	0	0	0
Less Restricted (All Funds)	0	0		(33,845)
Budget Authority (All Funds)	8,170,103	8,275,567	8,275,567	8,364,036
Actual Expenditures (All Funds)	7,194,963	7,061,449	7,069,765	0
Unexpended (All Funds)	975,140	1,214,118	1,205,802	8,364,036
Unexpended, by Fund:				
General Revenue	144,071	331,325	405,919	0
Federal	193,069	174,730	276,180	0
Other	638,000	708,063	612,679	0
Actual Expenditures (All Funds)				

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE AUDITOR

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,730,114	866,768	928,790	7,525,672	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,537,973	896,891	963,017	8,397,881	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,730,114	866,768	928,790	7,525,672	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,537,973	896,891	963,017	8,397,881	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,730,114	866,768	928,790	7,525,672	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,537,973	896,891	963,017	8,397,881	

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2014 ACTUAL DOLLAR	FY 2014 ACTUAL FTE	FY 2015 BUDGET DOLLAR	FY 2015 BUDGET FTE	FY 2016 DEPT REQ DOLLAR	FY 2016 DEPT REQ FTE	FY 2016 GOV REC DOLLAR	FY 2016 GOV REC FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,104,400	95.92	5,730,114	137.27	5,730,114	137.27	5,730,114	137.27
STATE AUDITOR	583,930	10.21	866,768	11.00	866,768	11.00	866,768	11.00
CONSERVATION COMMISSION	44,151	0.64	44,605	1.00	44,605	1.00	44,605	1.00
PARKS SALES TAX	22,051	0.29	22,278	0.50	22,278	0.50	22,278	0.50
SOIL AND WATER SALES TAX	21,266	0.27	21,490	0.50	21,490	0.50	21,490	0.50
PETITION AUDIT REVOLVING TRUST	219,283	4.20	840,417	18.50	840,417	18.50	840,417	18.50
TOTAL - PS	5,995,081	111.53	7,525,672	168.77	7,525,672	168.77	7,525,672	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	967,933	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,076	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,610	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	31,615	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,032,234	0.00	872,209	0.00	872,209	0.00	872,209	0.00
TOTAL	7,027,315	111.53	8,397,881	168.77	8,397,881	168.77	8,397,881	168.77
Pay Plan FY15-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	30,312	0.00	30,312	0.00
STATE AUDITOR	0	0.00	0	0.00	4,674	0.00	4,674	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	241	0.00	241	0.00
PARKS SALES TAX	0	0.00	0	0.00	121	0.00	121	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	116	0.00	116	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	4,531	0.00	4,531	0.00
TOTAL - PS	0	0.00	0	0.00	39,995	0.00	39,995	0.00
TOTAL	0	0.00	0	0.00	39,995	0.00	39,995	0.00
GRAND TOTAL	\$7,027,315	111.53	\$8,397,881	168.77	\$8,437,876	168.77	\$8,437,876	168.77

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER 25101C	DEPARTMENT: Office of the State Auditor		
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:		
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.			
DEPARTMENT REQUEST			
Fund			
0101	PS	\$5,730,114	100% Flexibility Requested
0101	E&E	\$807,859	100% Flexibility Requested
0115	PS	\$866,768	100% Flexibility Requested
0115	E&E	\$30,123	100% Flexibility Requested
0609	PS	\$44,605	100% Flexibility Requested
0609	E&E	\$2,611	100% Flexibility Requested
0613	PS	\$22,278	100% Flexibility Requested
0614	PS	\$21,490	100% Flexibility Requested
0648	PS	\$840,417	100% Flexibility Requested
0648	E&E	\$31,616	100% Flexibility Requested

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$250,000	\$400,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	100,229	1.00	100,961	1.00	100,961	1.00	100,961	1.00
DIRECTOR OF AUDITS	296,732	3.33	265,361	3.00	265,361	3.00	265,361	3.00
AUDIT MANAGER	1,050,181	14.82	939,325	18.00	939,325	18.00	939,325	18.00
SENIOR AUDITOR II	606,036	12.25	986,753	22.00	986,753	22.00	986,753	22.00
STAFF AUDITOR II	520,948	13.06	693,697	18.00	693,697	18.00	693,697	18.00
AUDIT ASSISTANT	0	0.00	18,695	0.50	18,695	0.50	18,695	0.50
INTERN	14,659	0.81	23,393	5.77	23,393	5.77	23,393	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	75,826	1.00	75,826	1.00	75,826	1.00
EXECUTIVE ASSISTANT	37,284	1.00	37,726	1.00	37,726	1.00	37,726	1.00
ADMINISTRATIVE ASSISTANT	60,287	2.00	144,855	5.00	144,855	5.00	144,855	5.00
STAFF ATTORNEY	45,229	1.00	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	1,465	0.07	26,740	1.00	26,740	1.00	26,740	1.00
EQUIPMENT-FACILITIES SUPERVISR	37,422	1.00	37,866	1.00	37,866	1.00	37,866	1.00
CUSTODIAN	5,144	0.19	24,418	1.00	24,418	1.00	24,418	1.00
SENIOR AUDITOR I	412,170	9.05	794,226	19.00	794,226	19.00	794,226	19.00
STAFF AUDITOR I	479,804	13.04	1,318,462	25.50	1,318,462	25.50	1,318,462	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	68,386	2.00	68,386	2.00	68,386	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	44,933	1.00	44,933	1.00	44,933	1.00
INFO TECHNOLOGY MANAGER	74,509	1.00	73,716	1.00	73,716	1.00	73,716	1.00
INFO SYSTEMS AUDIT MANAGER	76,309	1.00	73,716	1.00	73,716	1.00	73,716	1.00
GENERAL COUNSEL	88,229	1.00	88,906	1.00	88,906	1.00	88,906	1.00
INFO TECH SENIOR ANALYST I	126,834	2.84	48,803	1.00	48,803	1.00	48,803	1.00
INFO TECH SENIOR ANALYST II	60,245	1.00	60,793	1.00	60,793	1.00	60,793	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	114,286	2.00	114,286	2.00	114,286	2.00
ASSISTANT DIRECTOR OF AUDITS	252,088	3.00	250,141	3.00	250,141	3.00	250,141	3.00
SENIOR AUDITOR III	422,324	7.49	234,868	11.00	234,868	11.00	234,868	11.00
STAFF AUDITOR III	412,074	9.58	240,672	11.00	240,672	11.00	240,672	11.00
INFO SYSTMS SENIOR AUDITOR III	64,337	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	95,229	1.00	75,846	1.00	75,846	1.00	75,846	1.00
LOCAL GOVERNMENT SUPERVISOR	63,613	1.00	62,369	1.00	62,369	1.00	62,369	1.00
FISCAL & ADMINISTRATIVE SUPVSR	63,283	1.00	62,037	1.00	62,037	1.00	62,037	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
FISCAL & ADMINISTRATIVE ASST	79,346	2.00	78,725	2.00	78,725	2.00	78,725	2.00
DIR OF COMM/SR POLICY ADVISOR	90,229	1.00	90,915	1.00	90,915	1.00	90,915	1.00
CHIEF LITIGATION COUNSEL	88,229	1.00	88,906	1.00	88,906	1.00	88,906	1.00
SENIOR LEGISLATIVE ADVISOR	42,049	1.00	49,687	1.00	49,687	1.00	49,687	1.00
MEDIA DIRECTOR	56,329	1.00	56,859	1.00	56,859	1.00	56,859	1.00
SPECIAL ADVISOR	64,489	1.00	65,058	1.00	65,058	1.00	65,058	1.00
TOTAL - PS	5,995,081	111.53	7,525,672	168.77	7,525,672	168.77	7,525,672	168.77
TRAVEL, IN-STATE	315,206	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	0	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	45,100	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	40,588	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	36,635	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	399,698	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	50,993	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	139,772	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	599	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	650	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	0	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	252	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,741	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,032,234	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,027,315	111.53	\$8,397,881	168.77	\$8,397,881	168.77	\$8,397,881	168.77
GENERAL REVENUE	\$6,072,333	95.92	\$6,537,973	137.27	\$6,537,973	137.27	\$6,537,973	137.27
FEDERAL FUNDS	\$614,006	10.21	\$896,891	11.00	\$896,891	11.00	\$896,891	11.00
OTHER FUNDS	\$340,976	5.40	\$963,017	20.50	\$963,017	20.50	\$963,017	20.50

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY15-Cost to Continue - 0000014								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	545	0.00	545	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	1,431	0.00	1,431	0.00
AUDIT MANAGER	0	0.00	0	0.00	5,065	0.00	5,065	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	5,322	0.00	5,322	0.00
STAFF AUDITOR II	0	0.00	0	0.00	3,740	0.00	3,740	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	100	0.00	100	0.00
INTERN	0	0.00	0	0.00	126	0.00	126	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	409	0.00	409	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	203	0.00	203	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	781	0.00	781	0.00
CLERK-TYPIST	0	0.00	0	0.00	144	0.00	144	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	204	0.00	204	0.00
CUSTODIAN	0	0.00	0	0.00	131	0.00	131	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	4,281	0.00	4,281	0.00
STAFF AUDITOR I	0	0.00	0	0.00	7,109	0.00	7,109	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	369	0.00	369	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	242	0.00	242	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	397	0.00	397	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	397	0.00	397	0.00
GENERAL COUNSEL	0	0.00	0	0.00	480	0.00	480	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	264	0.00	264	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	327	0.00	327	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	616	0.00	616	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	1,348	0.00	1,348	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	1,267	0.00	1,267	0.00
STAFF AUDITOR III	0	0.00	0	0.00	1,298	0.00	1,298	0.00
CHIEF OF STAFF	0	0.00	0	0.00	409	0.00	409	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	337	0.00	337	0.00
FISCAL & ADMINISTRATIVE SUPVR	0	0.00	0	0.00	334	0.00	334	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	424	0.00	424	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	490	0.00	490	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	480	0.00	480	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2014 ACTUAL DOLLAR	FY 2014 ACTUAL FTE	FY 2015 BUDGET DOLLAR	FY 2015 BUDGET FTE	FY 2016 DEPT REQ DOLLAR	FY 2016 DEPT REQ FTE	FY 2016 GOV REC DOLLAR	FY 2016 GOV REC FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY15-Cost to Continue - 0000014								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	268	0.00	268	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	306	0.00	306	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	351	0.00	351	0.00
TOTAL - PS	0	0.00	0	0.00	39,995	0.00	39,995	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$39,995	0.00	\$39,995	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$30,312	0.00	\$30,312	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$4,674	0.00	\$4,674	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,009	0.00	\$5,009	0.00

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

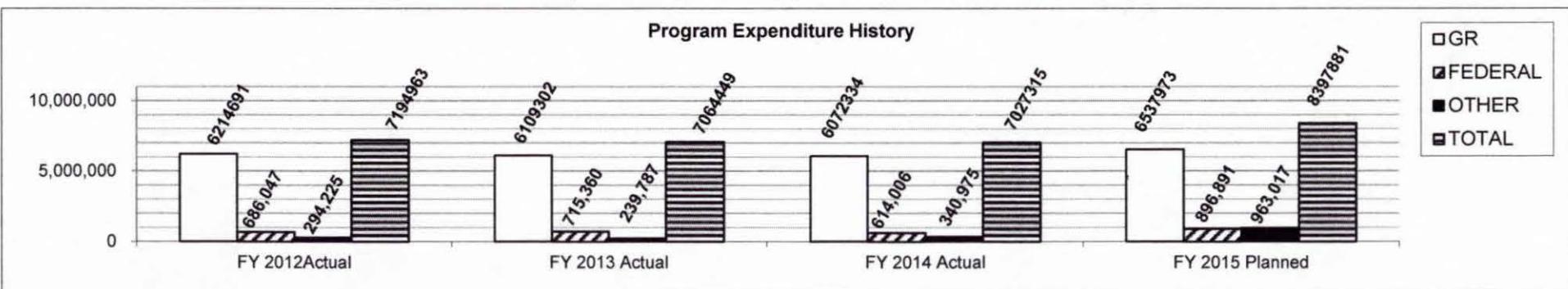
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.